

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

In re: Radie C. Peterson,

Debtor.

Case No. 20-49514

Chapter 13

Hon. Maria L. Oxholm

**OBJECTION BY THE UNITED STATES  
TO CONFIRMATION OF DEBTOR'S PROPOSED PLAN**

The United States of America, by its attorneys, United States Attorney, Matthew Schneider, and Assistant United States Attorney, Kevin R. Erskine, on behalf of the Internal Revenue Service, objects to the confirmation of the debtor's plan ("Plan") for the following reasons:

1. Debtor filed a voluntary petition for protection under Chapter 13 of the Bankruptcy Code on September 4, 2020, and filed this plan on September 4, 2020.

2. The IRS's current proof of claim is in the amount of \$139,493.03 and consists of:

Secured Claim:	\$38,610.63
Priority Claim:	\$14,815.16
General Unsecured Claim:	\$86,067.24
<b>Total</b>	<b>\$139,493.03</b>

3. **Failure to Properly Treat the Secured Claim.** The IRS's secured claim is in the amount of \$38,610.63 and is a Class 5.1 claim that must be paid in full through the Plan, in equal monthly payments, with the IRS to retain its liens

and to receive interest at the IRC rate in effect on the date of confirmation (currently 3%). *See* 11 U.S.C. § 1325(a)(5)(B). The IRS does not consent to the alternative treatment of the secured claim as proposed by the Plan. *See* 11 U.S.C. § 1325(a)(5)(A).

4. **Failure to Properly Treat the Priority Claim.** The United States objects to confirmation because the proposed Chapter 13 plan fails to provide for payment of the priority tax liabilities as stated on the IRS's proof of claim. The IRS's priority claim is currently \$14,815.16 and, to be confirmed, the debtor's Plan must provide for the full payment, in deferred cash payments, of all claims entitled to priority under 11 U.S.C. § 1322(a)(2).

WHEREFORE, the United States respectfully requests that this Court deny confirmation of the debtor's Plan for the forgoing reasons and grant such further and additional relief as deemed just and appropriate.

Dated: October 27, 2020

MATTHEW SCHNEIDER  
United States Attorney

/s/Kevin R. Erskine  
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**CERTIFICATE OF SERVICE**

I hereby certify that on October 27, 2020, I electronically filed the Objection  
By The United States To Confirmation Of Debtor's Proposed Plan using the ECF  
System which will send notification of such filings to all counsel of record.

/s/ Kevin R. Erskine

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